

## SUPPLEMENTARY INSTRUCTIONS FOR IDAHO CITIES 2013 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In reporting data for this government, please include the following fiscal activities:

This city general government  
Business improvement districts  
Joint powers boards for the operation of emergency communications services (municipal)  
Local improvement districts  
Mosquito abatement districts  
Urban renewal agencies

### PART 2 - REVENUES

#### 3. B. Local sales taxes

##### 6. Public utilities sales tax (code T15)

###### **Include**

- Public utility franchise taxes

##### 8. Other sales tax (code T19)

###### **Include**

- Hotel/motel transient taxes

#### 3. C. Licensing and permit taxes

##### 5. Occupation and business licensing and permit taxes (code T28)

###### **Include**

- Cable TV licenses
- Inspection fees required in connection with the issuance or renewal of a business license or permit

##### 6. Other licensing and permit taxes (code T29)

###### **Include**

- Building permits, and other licenses and permits

#### 4. Intergovernmental revenues

##### A. Streets and highways

From other local government (code D46)

###### **Include**

- Receipts from county road and bridge fund

From the State (code C46)

###### **Include**

- State highway grants

##### M. General support (unrestricted) – From the State (code C30)

###### **Include**

- State revenue sharing (sales tax)
- Liquor profits apportionment

#### N. All other

From other local government (code D89)

###### **Include**

- Other local governments (shared grants)

From the State (code C89)

###### **Include**

- Historical preservation
- Highway safety
- Water pollution control
- Urban mass transportation planning
- Law enforcement and public safety grants
- Aeronautic facilities
- Civil defense
- Disaster aid
- Job Partnership Training Act
- Library grants
- Park and recreations grants
- All other state grants and reimbursements

### PART 3 – EXPENDITURES.

#### 11. Personnel expenditures (code Z00)

###### **Include**

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage

### PART 4 - INDEBTEDNESS

#### 12. Long-term debt

##### A. Debt for public purposes

###### **Include**

- Long-term debt and interest bearing short-term debt transactions of this city government, its boards and commissions, and utilities it runs and operates

##### B. Debt for private purposes

###### **Include**

- Industrial revenue, mortgage revenue, pollution control
- Public debt bonds for privately owned business purposes